

Notice of Encumbrances Against or Interests in Property Offered for Sale

As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from: Soloman B. Silver

Some of these encumbrances or interests may be superior to the lien of the United States.

Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
Notice of Federal Tax Lien -DOJ	15,000.00	11/10/97	11/13/97 Kennebec ROD 1 Weston Court Augusta, ME 04330	Dept. of Justice P.O Box 9718 Portland, ME 04104	12/30/02*
Municipal Tax Lien	153.78	9/21/01	9/21/01 Kennebec ROD 1 Weston Court Augusta, ME 04330	Town of Winslow, ME 16 Benton Ave. Winslow, ME 04901	1/13/03
Notice of Federal Tax Lien-IRS	427,592.99	3/8/02	3/14/02 Kennebec ROD 1 Weston Court Augusta, ME 04330	Internal Revenue Service 220 Maine Mall Rd S. Portland, ME 04106	1/16/03
Municipal Tax Lien	469.89	8/23/02	8/23/02 Kennebec ROD 1 Weston Court Augusta, ME 04330	Town of Winslow, ME 16 Benton Ave. Winslow, ME 04901	1/13/03
Municipal Taxes	436.67	N/A	N/A	Town of Winslow 16 Benton Ave. Winslow, ME 04901	1/13/03

*US Attorney Frederick C. Emery has agreed to file Certificate of Discharge of Property From Lien pursuant to completion of all sale terms and expiration of the redemption period.

This effectively eliminates the DOJ lien on the property.

NOTE: The Internal Revenue Service does not warrant the correctness or completeness of the above information, and provides the information solely to help the prospective bidders determine the value of the interest being sold. Bidders should therefore, verify for themselves, the validity, priority, and amount of encumbrances against the property offered for sale. Each party listed above was mailed a notice of sale on or before 01/17/03.

Signature	Name and Title (typed)	Date
	Paul Neilson, PALS	01/16/03